OFFICE OF THE TAX OMBUD

UMLAMULELI WEZENTELA
ISIQONDISO SEZIKHALAZO
ODINGA UKUKWAZI

Sikena ukuze ukwazi ukuthola Isiqondiso Sezikhalazo kudivayisi yakho yedijithali

TaxOmbudSA
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Isiqubulo sethu

Ukuqinisekisa ubulungiswa.

Umbono

Ukuqinisa ukuthi abakhokhintela bathembe futhi babe nethemba ekuphathweni kwentela.

Inhloso

Ukuba umgudu wokulungisa wabakhokhitela osebenza ngempumelelo, ozimele, ongathathi hlangothi nonobulungiswa.

Imigomo

Ukuphendula
Kuselungelweni labakhokhintela ukuba kuthathwe izinqumo kuphinde kwenziwe okufanele nokunobulungiswa.

Ukuzimela
Lapho kubhekwana nezikhalazo zabakhokhintela, Umlamuleli Wezentela isebenza ngokuzimela akangeni uSARS.

Ubulungiswa
Umlamuleli Wezentela usebenza ngobulungiswa ngazo zonke izikhathi.

Ukusebenza ngempumelelo
Ihhovisi Lomlamuleli Wezentela liqinisekisa ukuthi zonke izikhalazo zabakhokhintela zisonjululwa ngokushesha nangempumelelo.

Ubumfihlo
Ihhovisi Lomlamuleli Wezentela likuphatha ngobumfihlo konke ukuxhumana nabakhokhintela ngaphandle uma igunya lokwenza okunye lilithola kumkhokhintela.

Ukungathathi hlangothi
Umlamuleli Wezentela izobukeza zonke izikhalazo zomkhokhintela ngobulungiswa.

SINGOBANI?

Sikhuthaza ubumfihlo bomkhokhintela

I-OTO yasungulwa kuMfumfu kowezi-2013 ngenhloso yokuthuthukisa uhlelo lokuphathwa kwentela eNingizimu Afrika. Kuze kube ingaleso sikhathi, yayingekho indlela ezimele yokubhekana nezikhalazo zabakhokhintela okutholakala ukuthi sebezisebenzise zonke izindlela ezikhona ezivamile zokukhalaza kwaSARS kube ukuthi abasizakali. Njengomgudu wokulungisa wabakhokhintela, siphokophele ukuqinisekisa ukuthi abakhokhintela bathola usizo kongoti futhi baphathwa ngendlela enobulungiswa okuyizinto ezisemalungelweni abo kwaSARS kanu-OTO.

YILUPHI USIZO ESILUHLINZEKAYO?

Umyalelo Womlamuleli Wezentela ukubukeza nokulungisa nasiphi isikhalazo esenziwe umkhokhintela mayelana nodaba losizo, lwenqubo noma lokuphathwa kodaba oluvela kusicelo sokuhlinzekelwa uMthetho weNtela wakwaSARS. Phezu kwalokho, lapho uNgqongqoshe noma lapho Umlamuleli Wezentela yenza ngokugunyazwa uNgqongqoshe, ibuyekeza izindaba ezithinta uhlelo nezindaba ezivelayo ezimayelana nodaba oluthinta usizo noma ukusetshenziswa kokuhlinzekelwa uMthetho Wokuphathwa Kwentela noma okuhlinzekelwa inqubo noma ukuphatha ngokoMthetho wentela.

KUNGANI KUMELE USEBENZISE USIZO LWETHU?

- Umkhokhintela akalukhokheli lolu sizo. Usizo alubizi mali – lumahhala!
- Asithathi hlangothi.
- Siyakwazi ukungena ohlelweni lwakwaSARS ukuze siqinisekise okungamaqiniso nolwazi ngokuzimela.

IZINKINGA ZOHLELO LOKUSEBENZA: ODINGA UKUKWAZI

Inkinga yohlelo lokusebenza odabeni oluthile lungathathwa njengembangela yesikhalazo esithinta noma esingathinta abakhokhintela abaningi ohlelweni lwentela. Izinkinga zohlelo lokusebenza zingabangelwa indlela izinhlelo ezithile zakwaSARS ezisebenza ngazo, indlela uSARS obhala ngazo nosebenzisa ngazo izinqubomgomo, izindlela zokwenza noma izinqubo, noma indlela uSARS osebenzisa ngayo noma ongasebenzisi ngayo okuhlinzekelwa umthethonqubo.

SIZIHLONZA KANJANI IZINKINGA ZOHLELO LOKUSEBENZA NEZIVELAYO?

Lapho sihlonza futhi sihlola izinkinga abakhokhintela abahlangabezana nazo, i-OTO ibheka izinto ezifana nalezi:

- Umthelela walolu daba emalungelweni omkhokhintela;
- Umthelela omubi walolu daba kuSARS;
- Ubucayi bodaba; kanye
- Nesibalo sabakhokhintela abathintekayo.

Sibe sesikhipha isincomo esisemthethweni esibeka izinto eziholele esinqumweni sethu sokuhlonza inkinga njengenkinga yohlelo kusebenza noma udaba oluvelayo.

KUNINI LA UFAKA KHONA ISIKHALAZO?

Ngaphambi kokuya kuMlamuleli Wezentela, abakhokhintela kumele baqinisekise ukuthi sebezisebenzise zonke izindlela zokusombulula isikhalazo ngaphakathi kwaSARS ngaphandle uma kunezimo eziphoqayo zokuthi kungenziwa kanjalo.

Ukuze ayise isikhalazo sakhe kwaSARS, umkhokhintela kudingeka ashayele eHhovisi Lokuphathwa Kwezikhalazo kwaSARS (i-CMO) kule nombolo 0860 121 216 noma aye ku-eFiling. Uma kungukuthi nalapho akanelisekile ngendlela uSARS asiphathe ngayo isikhalazo sakhe, noma uma i-SARS CMO ingakasiphothuli isikhalazo sakhe emva kwezinsuku zokusebenza ezingama-21 kusukela ngosuku owasifaka ngalo, engaya eHhovisi Lomlamuleli Wezentela.

Uma isikhalazo sakho singena ngaphansi komyalelo wethu, sizosemukela, siphenye ngaso bese sinika izincomo zethu kwaSARS ukuthi bangasisombulula kanjani lesi sikhalazo.

YIZIPHI IZIMO EZIPHOQAYO?

UMthetho Wokuphathwa Kwentela ubeka lezi zinto ezilandelayo okumele uMlamuleli Wezentela izikubheke lapho izama ukuthola ukuthi ngabe izimo "ziyaphoqa" na:

- isicelo sikhuluma ngezinkinga zohlelo lokusebenza;
- ukulandela uqede zonke izindlela zokusombulula izikhalazo kuzokwenza kube nzima kulowo ofaka isikhalazo; noma
- ukulandela uqede zonke izindlela zokusombulula isikhalazo akubonakali ukuthi kungaba nomphumela esikhathini i-Tax Ombud esibona njengesifanele.

Umlamuleli Wezentela kumele lazise umfakisikhalazo ngokuthi yisiphi isinyathelo esizothathwa, uma sikhona.

OKUNGEKE KWENZIWE NGUMLAMULELI WEZENTELA

Umlamuleli Wezentela angeke akubukeze lokhu:

- Umthethonqubo noma inqubomgomo yentela;
- Inqubomgomo kaSARS noma into okuyinto eyenziwayo;
- Udaba oluphikiswayo noludluliswayo ngaphansi koMthetho wentela, ngaphandle kodaba lokuphatha olumayelana nokuphikiswa nokudluliswa; kanye
- Nodaba oluphambi kwenkantolo yentela noma isinqumo esenziwe enkantolo.

Umbuzo Womkhokhintela:

Udaba lwami lwentela selusenkantolo vele kodwa ngidinga i-OTO ingisize enkantolo empini noSARS.

Impendulo yoMlamuleli Wezentela:

Siyaxolisa, Umlamuleli Wezentela ayikwazi ukungenelela odabeni uma seluphambi kwenkantolo yomthetho.

SISEBENZA KANJANI?

Sizimisele ngokusombulula izikhalazo zakho ngokushesha

Imizamo yethu yokusombulula izikhalazo ibandakanya lokhu okulandelayo:

- Ukuhlola nokubukeza isikhalazo sakho ukuthola ukuthi ngabe singena ngaphansi komyalelo wethu bese silungisa ukuhlola kwesikhashana kwesikhalazo sakho.
- Uma kungukuthi asingeni ngaphansi komyalelo wethu noma sifakwe kungakafaneli, incwadi yomphumela wokuhlola izothunyelelwa kumkhokhintela.
- Uma singena ngaphansi komyalelo wethu futhi nomlamuleli Wezentela iqinisekile ukuthi uSARS uhlulekile ukulandela inqubo efanele kumkhokhintela, ukuphatha ngendlela noma awuzange uhlangabezane nezithembiso zawo zosizo oluhlinzekayo, izincomo zokuthi singasonjululwa kanjani zizothunyelwa kwaSARS.
- USARS uzobe usuphendula ngombiko ochaza ngokuthi basisombulule kanjani isikhalazo, esizobe sesihlolwa yUmlamuleli Wezentela bese ithumela incwadi yokuphothulwa kodaba kumkhokhintela eveza ukuthi isikhalazo sisonjululwe kanjani.

Umlamuleli Wezentela angase asho ukuthi kumele ukubukeza kwenziwe kanjani. Lokhu kungase kubandakanye ukwenza izincomo zokuthi isikhalazo sisonjululwe ngokungenelela noma ukuxolela uma kunesidingo.

IZINCOMO ZOMLAMULELI WEZENTELA KWASARS

Izincomo zethu azimbopheleli uSARS noma umkhokhintela. Noma kunjalo, uma ungazemukeli izincomo zethu, ukhululekile ukuthumela izizathu zakho zalokhu kuMlamuleli Wezentela ezinsukwini ezingama-30 emva kokuthola izincomo zethu. Umlamuleli Wezentela ingazifaka izizathu ezinikwe embikweni oya kuNgqongqoshe noma kuKhomishana ngaphansi kwesigaba 19 soMthetho Wokuphathwa Kwentela.

SIZINIKELA KANJANI EKUGCINENI UBUMFIHLO?

IHhovisi Lomlamuleli Wezentela linomthwalo ngokomthetho wokuvikela ubumfihlo bolwazi lomkhokhintela, kanti zonke izisebenzi zethu zisayinda Isifungo Sobumfihlo.

Lezi zidingo zobumfihlo zibekwe kusigaba 21(2) zoMthetho Wokuphathwa Kwentela. Umlamuleli Wezentela namuphi omunye umuntu osebenza egameni le-Ombud akakwazi ukudalula naluphi ulwazi kwaSARS uma kungukuthi lutholwe noma egameni Lomlamuleli Wezentela, noma lulungiswe ngolwazi olutholakale noma egameni Lomlamuleli Wezentela, ngaphandle kokuba kuze kube yisidingo sokwenza imisebenzi yaso ngaphansi koMthetho.

UMthetho uthi uSARS kumele uvumele Umlamuleli Wezentela ithole ulwazi olumayelana namandla nemisebenzi yoMlamuleli Wezentela.

USIFAKA KANJANI ISIKHALAZO?

ISINYATHELO 1: THOLA IFOMU LESIKHALAZO

- Ku-inthanethi ku **www.taxombud.gov.za**
- Ulilande ngokwakho e-OTO at Menlyn Corner, 2nd Floor, 87 Frikkie de Beer Street, Menlyn, Pretoria
- Ushayele ucingo ku **0800 662 837**
- Uthumele i-imeyili ku **complaints@taxombud.gov.za**

ISINYATHELO 2: COMPLETE THE FORM IN FULL

Lolu lwazi olulandelayo kumele lube khona kufomu lezikhalazo:

- Igama eliphelele
- Inombolo kamazisi kanye nenombolo yephasiphothi
- Inombolo yereferensi yentela
- Inkampani/CC/Ithrasti – igama elibhalisiwe
- Inkampani/CC/Ithrasti – inombolo yokubhalisa
- Imininingwane yokuxhumana:
  - Inombolo yocingo lwasekhaya
  - Inombolo yeselula
  - Inombolo yefeksi
  - Inombolo yocingo lwebhizinisi
  - Ikheli le-imeyili
  - Ikheli lendawo
  - Ikheli leposi
- Imininingwane yesikhalazo:
  - Uhlobo lwentela
  - Uhlobo lwesikhalazo
  - Isikhathi sonyaka wentela
- Bhala isimo sesikhalazo sakho sinjengoba sinjalo ngohlelo lokulandelana, ufake nazo zonke izinombolo zamacala ezihambisana nesikhalazo sakwaSARS, bese ufaka wonke amadokhumenti asekelayo.
- Qinisekisa ukuthi usebenzisa inombolo yereferensi yentela efanele.
- Veza ukuthi ufisa ukuthola umphumela othini.

Uma sesilitholile ifomu lesikhalazo sakh, i-OTO izobhalisa isikhalazo bese ikhipha incwadi eshoyo ukuthi sisitholile isikhalazo sakho.

ISINYATHELO 3: SAYINDA UFAKE USUKU KUWO WONKE AMAFOMU

Uma unomuntu okumelele, kumele uthumele incwadi enika igunya kanye namakhophi agxiviziwe kamazisi wakho neyommeleli wakho.

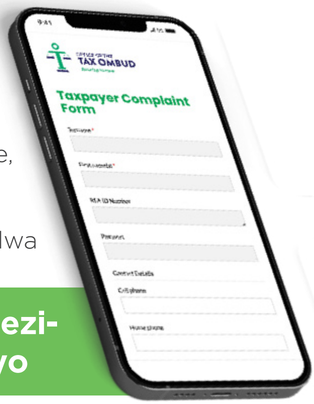
Ungalidawuniloda lapha ifomu lokunika igunya **Ifomu Lencwadi Enika Igunya** kusizindalwazi se-OTO ngaphansi kwe**Zikhalazo**.

Khumbula ukuthi bobabili umfakisikhalazo nommeleli wokhokhintela kumele bawasayinde amafomu.

SICELA UQAPHELE: Uma uhlinzeka ngobufakazi obunganele bokufakazela isikhalazo sakho, i-OTO ingase iphoqeleke ukuba ilumise udaba lwakho. Kungenjalo, ungase unikwe elinye ithuba lokuhlinzeka ngobufakazi obudingekayo.

KWENZAKALANI EMVA KOKUFAKWA KWESIKHALAZO?

- I-OTO izohlola daba bese ithola ukuthi ngabe isikhalazo singena ngaphansi komyalelo wethu na nokuthi umfakisikhalazo usezilandele zonke na izindlela zokusombulula isikhalazo kwaSARS. Uma kungukuthi izindlela zakwaSARS zokusombulula azilandelwanga kuqala, sizobheka ukuthi ngabe wena njengomfakisikhalazo usihlinzekile na ngezimo eziphoqayo zokungakwenzi lokho, noma uma i-OTO ingakuhlonzela izimo eziphoqayo ezenza ukuthi ungaqali ngokulandela izindlela zakwaSARS zokufaka isikhalazo. I-OTO izophinde iqinisekise ukuthi ngabe kukhona yini okuyizithibelo ezisebenzayo iphinde ibheke nokuthi isikhalazo sisemthethweni.
- Ukuthi ngabe izikhalazo zingaphansi komyalelo we-OTO (okusho ukuthi kukhona okungahambanga ngendlela ekuhlinzekweni kosizo, enqubweni elandeliwe noma ekuphathweni okwenzeke kwaSARS), i-OTO izobe isiyenza izincomo ziye kwaSARS ngokuthi singalungiswa kanjani isimo.
- Sizophinde sithumeleincwadi yokwamukela kuwe, wena mkhokhintela.



Uma udaba luchithiwe, incwadi enomphumela izothunyelwa kuwe inezizathu zokuthi kungani luchithiwe.

Qinisekisa ukuthi ugcwalisa zonke izindawo ezifanele futhi ufake namadokhumenti asekelayo

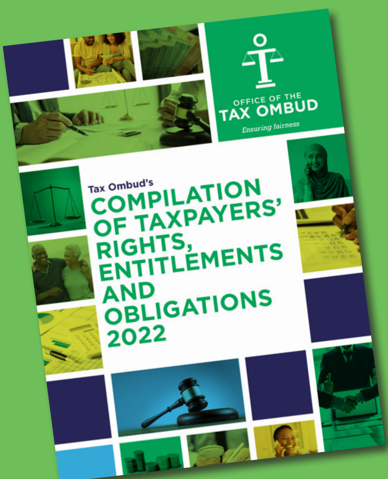
YAZI AMALUNGELO AKHO

I-OTO iyaqhubeka nokuthuthukisa ukulinganiseka phakathi kwamandla nemisebenzi kaSARS kanye nezibophezelo zomkhokhintela, izindlela zokulungisa kanye namalungelo. Sikhiqize isiqondiso **Incwajana Yamalugelo, Okuselungelweni kanye neziBophezelo ZOmkhokhintela** enolwazi mayelana namalungelo, okusemalungelweni kanye nezibophezelo zabakhokhintela mayelana nezindaba zabo zentela nokuxhumana kwabo noSARS ne-OTO.

Lolu shicilelo oluhlanganisiwe aluphoqeleli "Umqulu Wamalungelo Abantu" kodwa luwushicilelo oluhlanganisiwe lwemigomo equkethwe kumadokhumenti ahlukahlukene, kubandakanya uMthethosisekelo, umthetho-nqubo wentela kanye namanye amadokhumenti kahulumeni.

Noma imaphi amalungelo kanye nokusemalungelweni okukhulunywe ngakho kulolu shicilelo oluhlanganisiwe kungase kube nalapho kungasebenzi khona futhi kunqindwe ngokuvunyelwe umthetho. Ushicilelo oluhlanganisiwe alungeni endaweni, alukho ngaphezulu noma alukho ngaphezulu ngomthetho kunoma imuphi umthetho-nqubo, imigomo yemithetho noma izinqubo ezihambisana nokuphathwa kwentela.

Abakhokhintela bayelulekwa ukuba bafune usizo kubantu abanesipiliyoni uma befuna ukusebenzisa amalungelo abo. Kuyaziwa ukuthi ukusebenzisa amalungelo omuntu kuvame ukuba kudinge ukuthi izinto ezibizayo enkantolo.



Ushicilelo oluhlanganisiwe Lwamalungelo, Okusemalungelweni kanye Nezibophezelo Zabakhokhintela luyatholakala kusizindalwazi soMlamuleli Wezentela.

IMBUYISAMBIKO NGOSIZO

IHhovisi loMlamuleli Wezentela liyafisa ukuzwa kuwe mayelana nosizo esikuhlinzeka lona noma ngokuthi singakusebenzela kanjani. Uma unesifiso sokuncoma ngendlela owasizakala ngayo, isikhalazo mayelana nokunganeliseki ngosizo olutholile, noma kukhona umbono onawo ngokuthi singaluthuthukisa kanjani usizo esilunika lona, sicela uxhumane nathi ku **communications@taxombud.gov.za**.

Singase sixhumane nawe njengenqubo yokubukeza.

Menlyn Corner, 2nd floor, 87 Frikkie De Beer Street, Pretoria, 0181

Isikhungo Sokuxhumana **0800 662 837**
I-imeyli **complaints@taxombud.gov.za**

www.taxombud.gov.za

UKUNGAZIBOPHEZELI

Ulwazi olunikwe ko mbhalo uvikelwe imithetho yamalungelo esebenzayo yomenzi futhi aluvunyelwe ukuba lukopishwe, lusatshalaliswe, noma lulungiselwe nanoma iziphi izinhloso zokuhweba. Ulwazi olukethwe kule ncwajana belufanele ngesikhathi sokushicilelwa kodwa lungeke lwaguqulwa ngokuzithandela. Uma kukhona nananoma ikuphi ukungabaza ngokufaneleka noma uma ungenako ukushicilelwa kwakamuva kwale ncwajana sicela uShayele isiKhungo Sokuxhumana Kwezincingo ku-0800 662 837 ukuze uqinisekise.

Le ncwajana yenzelwe izinhloso zokusabalalisa ulwazi kuphela futhi ayithathwa njengokubukwa kukho komthetho. Ukusetshenziswa kwalolu lwazi yinoma imuphi omunye umuntu kuyoba ngokuthanda kwaloyo muntu kuphela.

IHhovisi loMlamuli Wezikhalazo Zentela elethuli ngokusho noma ngokwenzaizincomo noma liphakamise imikhiqizo okukhulunywe ngayo kulo mbhalo ukuthi ifanele izidingo zanoma imuphi umuntu othile. UMlamuli Wezilkhalazo Zentela akamukeli nananoma iliphi icala ngenxa yokulahlekelwa, yokonakalelwa, yezindleko nokubiza okuhlangahlangatshezwa noma okuhlangatsheziwe ngokuqondile noma ngokungaqondile ngenxa yanoma iliphi iphutha noma ukushiywa ngaphandle okukulo mbhalo.

QAPHELA: *Lolu lwazi aluyithathi indawo yanoma iliphi iqoqomthetho futhi abafundi abanokungabaza okumaqondana nanoma iluphi ulwazi olusemhlahalndleleni bafanele baqondise kwiqoqomthetho elifanele, noma bafune umbono osemthethweni kumuntu oqinisekisekisiwe ngemfanelo.*